SUPREME COURT OF THE UNITED STATES.

No. 62.

SAMUEL GORDON, PLAINTIFF IN ERROR,

vs.

THE APPEAL TAX COURT.

IN ERROR TO THE COURT OF APPEAL FOR THE WESTERN SHORE OF MARYLAND.

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THE UNITED STATES OF AMERICA, *ss:*

To the judges of the court of appeals for the Western shore of Maryland:

Because, in the record and proceedings, also in the rendition of the judgment of a plea, which is in the said court before you, or some of you, between Samuel Gordon, appellant, and the Appeal Tax Court, appellee, a manifest error hath happened, to the great damage of the said Samuel Gordon, as by his complaint appears; we being willing that error, if any hath been, should be duly corrected, and full and speedy justice done to the parties aforesaid in this behalf, do command you, that if judgment be therein given, that then under your seal, distinctly and openly, you send the record and proceedings aforesaid, with all things concerning the same, to the Supreme Court of the United States, together with this writ, so that you have the same at Washington on the second Monday in January next, in the said Supreme Court, to be then and there held; that the record and proceedings aforesaid being inspected, the said Supreme Court may cause further to be done therein to correct that error, what of right, and according to the laws and customs of the United States, should be done.

[SEAL]

Witness, the honorable Roger B. Taney, Chief Justice of our Supreme Court, the second Monday in January, in the year of our Lord one thousand eight hundred and forty-two.

Issued 16th November, 1842.

[L. S.] THO. SPICER,
Clk. Cir. Ct. U. States for Maryland Dist.

MARYLAND, *sct:*

At a court of appeals of the State of Maryland, one of the United States of America, begun and held for the Western shore of the said State, at the city of Annapolis, on the first Monday of December, in the year of our Lord one thousand eight hundred and forty-one, being the sixth day of the same month, and the sixty-sixth year of the independence of the said United States.

Present: the honorable John Buchanan, chief judge; John Stephen, Stevenson Archer, Thomas B. Dorsey, Ezekiel F. Chambers, Ara Spence, associate judges; Richard W. Gill, clerk.

In the record of proceedings of the same court, among others, were the following, to wit:

Be it remembered, that now here, on the first Monday of December, being the sixth day of the said month, in the year of our Lord one thousand eight hundred and forty-one, the Appeal Tax Court of the city of Baltimore, in pursuance of the directions of the act of

the General Assembly of Maryland, of March session, in the year of our Lord one thousand eight hundred and forty-one, chapter twenty-three, entitled "An act for the general valuation and assessment of property in this State, and to provide a tax to pay the debts of the State," transmit to the court of appeals here the record of proceedings of a plea which was lately depending before the said Appeal Tax Court in the city of Baltimore, and wherein the said Appeal Tax Court gave judgment, confirming the assessment, under the act aforesaid, of certain capital stock in the Union Bank of Maryland, and from which said judgment, confirming the assessment aforesaid, a certain Samuel Gordon appealed to the court of appeals here, the tenor of which said record of proceedings is in form following, to wit:

By the provisions of an act of the General Assembly of Maryland, passed April 1st, 1841, chap. 23d, entitled "An act for the general valuation and assessment of property in this State, and to provide a tax to pay the debts of this State," a board of assessors was appointed in and for the city of Baltimore; and, under the further provisions of said act, the said assessors obtained from *from* the *Union Bank of Maryland* a list of resident and non-[resident] stockholders in said bank, together with the number of shares of the capital stock held by each stockholder; which stock the said assessors valued and assessed, and returned to the Appeal Tax Court appointed under the provisions of said act, in and for the said city of Baltimore. The first foreign stockholder in the said Union Bank of Maryland, is William Armour, of Tennessee, as the owner of *one-half* share of the stock of the said bank, which the said assessors valued and assessed at the rate of forty-three dollars per share, amounting to the sum of twenty-three dollars, $23. The said Appeal Tax Court confirmed the assessment thus made, and upon the ground that the 1st and 17th sections of said act provide for valuing and assessing the capital stock of banking, and other private corporations, owned by resident and non-resident stockholders; from which decision Graftan L. Dulaney and J. Meredith, esqrs., attorneys for said William Armour, appealed, in the words to be found in document marked A.

Foreign stockholders continued, subject to the same decision, and same appeal, as in the case of William Armour.

	No. of shares.	Amount of assessment.
Jannett Armour, (Ten.) - - - -	2	$92
Jacob Barnetts, Pa. - - - -	8	368
Lenix Bukhead, N. York - - -	1	46
Jacob Bowman, Pa., 76 half, and - -	105	6,578

Foreign stockholders—Continued.

	No. of shares.	Amount of assessment.
Facey Burgess, Penn.	3	$138
Jno. Campbell, "	3	138
Isaac Cannon, Del., 10 halfs, and	51	2,576
Sophia Carter, Va.	34	1,564
James O'Carson, Pa.	43	1,978
Henrietta Chew, Phila.	11	506
Maria Chew, "	11	506
Cath. Chew, "	11	506
Henry B. Chew, " 9 half	-	207
Thomas B. Clacklon, Pa.	27	1,242
Ruth Constock, New York	18	828
Martin Danner, Pa.	8	368
Thomas Ellicott, Pa.	350	16,100
J. B. Easchansic, (France)	40	1,840
Samuel Gordon, Va.	382	17,572
Samuel D. Harvey, Phila., 30 half	-	690
James Heptern, Pa.	14	644
Mary Hunter, Pa.	29	1,334
Henry Irwin, (Tennessee)	65	2,990
T. A. Jones, Va.	19	874
James Kelly, Pa.	35	1,610
Margaret Morris, Pa.	23	1,058
Elizabeth McBeth, Del.	50	2,300
James McCormack, jun., D. C.	48	2,208
Wm. Pauli, Pa.	3	138
Geo. Pebody, (London,) 44 half, and	115	6,302
P. C. Pendleton, Va.	100	4,600
Philip Thomas, Va., 15 half, and	15	1,150
J. Schundt and J. Hay's ex's., Pa.	44	2,024
J. Southgate, Va.	-	5,060
Dr. John Spangla, Pa.	6	276
St. Vel. Puni Francis, West Indies	33	1,518
Thos. E. Sudler, Pa.	8	368
A. Dela Fellage, (France)	10	460
June De Vouancount, West Indies	5½	253
Madam C. Y. D. Vowscount, West Indies	12	552
Samuel Wagner, Pa.	8	368
William Wagner, Pa.	9	414
A. D. V. D. Willink, West Indies	54	2,484
Cordelia and C. Willink, "	40	1,840
E. R. Woodyear, D. C.	10	460
McClintock Young, "	2	92
McClintock Young, jun. "	3	138
Alexander Young, "	3	138

The foregoing list contains the whole number of the non-resident stockholders in the Union Bank of Maryland, as returned to the assessors, and by the said assessors valued and assessed and returned to the Appeal Tax Court, which valuation and assessment was confirmed by the said Appeal Tax Court, on the ground that the 1st and 16th sections of the act of Assembly of 1841, chapter 23, directs the valuation and assessment of all bank stock belonging [to] resident and non-resident stockholders; from which decision G. L. Dulaney and J. Meredith, esqrs., attorneys for the said stockholders, appealed, in the words as contained and set forth in document marked A.

Resident stockholders in the Union Bank of Maryland, subject to the same decision, and also subject to the same appeal, as set forth in the case of William Armour.

	Shares.	Assessment.
Aldridge Higdon & Co.	100	$4,600
Henry Alston, 1 half share	–	23
Eliz. Jane Alexander	14	644
Cornelia Andrews, 1 half	–	23
Eliza Armstrong	6	276
Balt. F. O. Asylum	35	1,610
Anna Banks	1	46
Dan'l B. Banks	4	184
Wm. E. Bartlett	70	3,220
T. & P. Baltzell	100	4,600
Wm. Binny, in trust	2	92
James Barroll	20	920
John Bousman	3	138
Nich's Bayliss	18	828
Eliza Baynard	17	782
James Beatty	7	322
Mary Benson	5	230
Benevolent Society of Baltimore, 22 half shares	14	644
John W. Berry	17	782
Wm. Bose, 8 half shares	31	1,426
Mary Bowen	2	92
Francis R. Bowley	3	138
R. G. Brown	4	184
Wm. Brown, 2 half shares	–	46
F. W. Bune, Jane Campbel, ex'r, 7 half shares	7	782
Sidney Buchanan	2	92
Peggy Buchanan	1	46
Ann T. Buckler	12	552
Birkhead & Pearce	60	2,760

Resident stockholders—Continued.

	Shares.	Assessment.
John Boggs & Co.	50	$2,300
Sophia Campbell	32	1,472
J. E. Lynch & S. McDonald	20	920
J. & A. Riddle (trustee)	171	7,866
J. & G. Carey (trustee)	29	1,334
Wm. Carman	57	2,622
Judith C. Carroll	31	1,426
H. D. G. Carroll, 7 half shares	–	161
Marine Charitable Society	50	2,300
Pendence Cholmus, 1 half share	–	23
Francina Chester, 28 half	–	644
David Clendini	81	3,726
Harriet Cocks	16	736
Rachel E. Cohen, 1 half share	–	23
Maria Cohen, 1 half	–	23
Georgianna Cohen, 1 half	–	23
Maria Courtney	9	414
Dan'l Conn, 2 half shares	–	46
Rebecca Cooper	7	322
Peter Cox, 1 half shares	–	23
Hannah Crosby	3	138
Wrath Cromwell, 11 half	16	736
Rachel Cross, 3 half shares	–	69
Sarah P. Cross, 3 half	–	69
Joseph Cushing, 7 half	1	207
Wm. Crane & Co.	50	2,300
Carey Wetheread & Co.	100	4,600
Wm. F. Dalrimple	25	1,150
James Dall	21	966
Mary A. Danell	29	1,334
A. B. Davidson	125	5,750
Benj'n Delruler	14	644
Thos. Delougheny	1	46
Cath'ne Deffenderffer	16	736
Eliza Deffenderffer	12	552
Catharine Dobbin	3	138
Robert Dobbin	1	46
Dr. W. Donaldson	27	1,242
Catharine Donaldson	30	1,380
Elizabeth Dorsey, 7 half, and	40	2,001
Jane Dorsey	100	4,600
Ellicott's Mills.		

Resident stockholders—Continued.

	Shares.	Assessment.
Letitia Douglass	4	$184
Grace A. Douglass	36	1,656
Jane A. Douglass	40	1,840
Rebecca Dugan, 3 half shares	–	69
Cordelia Dugan, 3 half	–	69
Jno. McDuncan	7	322
J. H. Duvall	18	828
Jno. A. Easter	1	46
Jno. M. Edgar	31	1,426
Dan'l Edgar	32	1,472
Sam'l C. Edgar	21	966
Jno. Edmondson, 18 half shares	–	374
Thos. Edmondson	34	1,564
Thos. G. Edmondson	32	1,472
Mary Eglin	7	322
Elenore S. Eichleberger	10	460
Julianna Eichleberger	4	184
Henrietta M. Eichleberger	2	92
Sarah Eiselni	6	276
Ellicott & Brothers	100	4,600
Elizabeth Ellicott, sen'r	28	644
Same, 9 half shares	–	207
Andrew Ellicott, 80 half	24	2,944
N. H. & W. Ellicott, trustees	9	207
Mary Ellicott	34	1,564
Solomon Etting, 2 halfs	18	736
B. G. Etting, 3 half	–	69
Francis Etting, 2 half shares	–	46
Ellen Etting, 2 half	–	46
Shurah Etting, 2 half	–	46
S. Etting, trustee	10	460
H. W. Evans	2	92
H. D. Evans, in trust	23	858
Robt. Evans	7	322
William Evans, 1 half share	–	23
H. D. Evans & C. F. Mayer, in trust	15	690
Charlotte Evans	5	230
James Fields	35	1,610
Wm. Finley	65	2,990
James J. Fisher	43	1,978
Alex. Fridge, 1 half, and	6	299
Fridge & Morris	20	920

Resident stockholders—Continued.

	Shares.	Assessment.
Jno. H. Friese, 58 half	–	$1,334
Geo. Frick	4	184
Geo. Frick and S. Miller, trustees	80	3,680
Sarah Foster	24	904
Christopher Fry	2	92
P. R. J. Friese, 30 half and	32	2,162
Gaither & Co.	15	690
Chas. Gartz	1	46
Thos. H. Garretson	6	276
J. A. Garretson	5	230
R. F. Garretson	5	230
Hugh Gilson	83	3,818
Partrick Gibson, 2 half	2	138
Jno. Glenn, 17 half	22	1,403
Elenore Glendy	36	1,656
Ann Goddard	2	92
Robt. Gilmor	175	7,866
Robt. Gilmor in trust	225	11,500
Sarah R. L. Gilmor, 8 half	11	506
Sarah Gilmor	45	2,070
Elizabeth Gilmor	30	1,380
Susan S. Gilmor	30	1,380
Chas. S. Gilmor	31	1,426
Wm. Gilmor	31	1,426
Marion Gilmor	119	5,474
M. A. P. Goldthwait	7	322
Mary Goldthwait	3	138
J. M. Gordan	3	138
A. B. Gordan	11	506
Sarah Goldsmith	18	828
Ann Griffith, 33 half, and	49	3,013
Hannah Gwinn, Sr.	6	276
Hannah Gwinn, Jr., 11 half	–	253
Mary A. Gwinn, 11 half	8	621
Eliza Hayne	2	92
R. B. Hancock, (trustee)	120	5,520
Charlotte C. Harper	5	230
Wm. G. Harrison	4	184
Thos. Harrison	50	2,300
Harry and Bevan	4	184
Wm. Hays	32	1,472
Henry Hardesty	17	782

Resident stockholders—Continued.

	Shares.	Assessment.
John Henderson, 2 half	–	$46
Francis A. Henderson	4	184
Andrew F. Henderson	85	3,910
Rosanna F. Henderson	1	46
Jno. Q. Hewlett	2	92
B. D. Hayden	20	920
Edward Hinkley	7	322
B. Harrison, 5 half shares	1	115
Peter Hoffman, 1 half	150	6,923
Eliza Hiss, 2 half	–	46
Hopkins and Brothers	53	2,438
Samuel House & Son	25	1,150
Samuel House	2	92
Lydia E. Hollingworth	56	2,576
Nicholas Holtz	5	330
Gerard T. Hopkins	1	46
Saml. Hopkins	11	506
Jefferson Hugh	5	230
Mary Jane Howard	1	46
Jno. E. Howard and J. Smith (trustees)	47	2,162
Geo. W. Howard	3	138
James Howard, admr.	24	1,104
James Howard, guardian, 7 half	–	161
Charles Howard	1	46
Jno. C. Hughes and *Chut.*	10	460
Christ. Hughs, guardian	10	460
Christ. Hughs, " 1 half	–	23
Nich's Huppnan	20	920
Mary Hutton, 1 half	–	23
Belle Hutton, 1 half	–	23
Equitable Insurance Co.	42	1,932
Equitable " " 2 half	–	46
Leonard Jarvis	90	4,140
Wm. Jacobs	7	322
Jane Jarvis	13	598
C. C. Jamerson	12	552
Janney, Hopkins & Hull	100	4,600
Austin Jenkins	4	184
Oliver L. Jenkins	109	5,014
Wm. Jenkins, 25 half	8	368
Wm. Jenkins & Son	100	4,600
Edward Jenkins	51	2,346

Resident stockholders—Continued.

	Shares.	Assessment.
Elizabeth A. Jenkins	9	$414
M. Courtney Jenkins	11	506
Lewis W. Jenkins	24	1,104
T. R. Jenkins	50	2,300
John Jillard	1	46
Fredericka Johns	2	92
S. S. Johns	2	92
Rev. John Johns	18	828
Mary C. Johnson, 1 half	1	46
Ballard Johnson, 1 half	4	184
R. H. Johnson	1	46
Saml. J. Johnson, exr.	50	2,300
Saml. G. Johnson	76	3,496
Johnson, Woodward & Co.	7	322
Irwin and Gibson, (trustees)	23	1,058
Kemp & Buckey	50	2,300
M. F. Keyser	12	552
W. H. Keighler	18	828
F. Konig	140	6,440
Polly Kurtz	7	322
John Kurtz	5	230
Lake & Co.	100	4,600
J. B. H. Latrobe	100	4,600
Eliza Laurenson, (in trust)	12	552
Peter Liriney, (in trust)	36	1,656
Peter Living, for Mr. L. in trust	4	184
Peter Livering for M., 2 half	–	46
Susan Lingan	20	920
Philip Littig, senr., 1 half	10	460
Harriette Lockard	1	46
Alexander Logan, 10 half shares	10	460
David Lynn, 2 half	–	46
Lynch & Kraft	25	1,150
E. Lynch, exrs., 34 half	50	2,300
McCauley and others, (trustees,) 6 half	195	8,970
Ann McCubbin	1	46
Saml. Mathews	1	46
P. Mathews	29	966
Jane Moggs	20	920
Letitia McCrierey	23	1,058
Jno. V. L. McMahon	10	460
Wm. McDonald	58	2,668

Resident stockholders—Continued.

	Shares.	Assessment.
Wm. McDonald and Son, 2 half	104	$4,830
E. R. McElhaney	1	46
J. H. McHenry	19	874
Jno. McKim, junr.	10	460
Isaac McKim	26	1,196
Christ. Merrikee, 14 half	22	1,334
Medical and Chl. F. of Md.	19	874
Geo. Merring	11	506
Meredith & Spencer	43	1,978
Joshua Medtart	30	1,380
Robert Mickle, 1 half	100	4,600
Catharine Miller	10	460
Sarah Merchland	24	1,104
Wm. Morris, 46 half	218	10,028
Geo. Morris	30	1,380
Wm. & G. Morris	96	4,416
Wm. F. Murdock	7	322
W. F. & A. Murdock	5	230
Alex. Murdock	2	92
Thos. Murdock	1	46
Thos. Murphey	53	2,438
Sarah Murrah, 2 half	–	46
J. J. Myer	17	782
J. J. Myer, in trust	8	368
Zacharia Miles	221	10,166
Jno. Morris	4	184
Saml. Nelson	30	1,380
Eliza H. Newman	21	966
John Nicholas	3	138
J. Nicholas & Son, 4 half	–	92
Thos. A. Norris	5	230
Harrett Norris	5	230
Columbus O. Donald, 1 half	199	9,154
Harrett Agthe	13	598
Susan Olden	12	552
J. M. Olmstead	6	276
J. H. Orndorff	52	2,392
Mary Owen	7	322
Jane Owings, 4 half	–	92
Matilda D. Owings	44	1,924
Polly Owings	1	46
John Partridge	510	23,460

Resident stockholders—Continued.

	Shares.	Assessment.
Henry Payson	30	$1,380
Josias Pennington, 9 half	2	299
Jonas Pennington, (in trust,) 9 half	11	723
D. M. Perine	103	4,738
J. T. Peters, (guardian)	5	230
Andreas Popplin	75	3,450
Nich's Popplin, (trustee)	67	3,082
Protestant Episcopal Church	7	322
Balto. General Dispensary	6	276
Joseph Primray	13	198
Wm. R. Primray	13	598
Robt. Purviance	1	46
John Potter, jun.	25	1,150
Wm. Reynolds	15	690
Susan Reigart	15	690
Conrad Reineker, 4 half	–	92
Edw'd Ridgley	33	1,518
Riddle and Campbell, (trustees)	189	8,694
F. Rodewald, (trustee,) holds 8 shares	11	690
B. C. Ross	13	598
Mary Ruckle, 15 half	–	345
J. J. Salywedel	10	460
C. A. Shaffer	41	1,886
J. A. Langston & Co.	10	460
Geo. Schley	25	1,150
Mary E. Schley, 14 half	18	1,150
Louisa E. Schley, 50 half	–	1,150
T. B. Sculley	7	322
Roseter Scott	17	782
Mary Shoff	29	1,334
Sally Sheppard	5	230
J. A. Surmonds	25	1,150
Rich'd Sewell	10	460
J. J. Speed, trustee	80	3,680
Margaret Sprigg	15	690
G. S. Sproston	37	1,702
Sophia Sterratt	3	138
Elizabeth Sterling	40	1,840
Geo. Stonebraker	10	460
St. Andrew's society	47	2,162
Mary Taylor, 7 half shares	–	161
Joseph Taylor, 7 half	53	2,999

Resident stockholders—Continued.

	Shares.	Assessment.
Thos. Taylor	11	$506
Lawrence Thompson	2	92
Lawrence Thompson, 7 half shares	–	161
P. & E. Thomas, 6 half	–	69
P. E. Thomas & Tyson, trustee	90	4,140
Luke Tiernan	1	46
Luke Tiernan, ex'trs	15	690
Wm. Tiffaney	175	8,050
Henry Tiffaney	100	4,600
C. C. Tiffaney	2	92
Dr. J. J. Troop	13	598
Elizabeth Troop	15	690
Trustees of St. Peter's church	41	1,886
Wm. B. Tump	40	1,840
Martin Tschudy	2	92
Barbara Tsuhudy	1	46
Wm. A. Tucker, 6 half	29	1,472
Nathan Tyson	2	92
Nathan Tyson, (in trust)	12	552
Isaac Tyson, (in trust)	18	828
Thos. Tyson, (in trust)	4	184
Jos. Todhunter & Co.	350	16,100
Elizabeth Uhler	2	92
Sarah Uhler	2	92
Emily A. Vance	11	506
Wm. W. Vance	2	92
Robt. Vinton	4	184
Robt. S. Voss	2	92
B. C. Ward	4	184
Alex. E. Walker	12	552
A. E. Walker, (in trust)	11	506
Mary Wilson	6	276
Ann Wilson	2	92
E. C. Wysham	50	2,300
Elizabeth Young, 4 half	50	2,300
Jacob Yundt	4	184
Mary Waner	4	184
Chas. Warfield	30	1,380
Ann Waterhouse	22	1,012
Lewis Weis	8	408
Z. Weis, (trustees,) 1 half	22	1,012
Wm. Wetherall	18	828

Resident stockholders—Continued.

	Shares.	Assessment.
Wm. C. Wetherall - - - - -	31	$1,426
Miles White - - - - - -	70	3,220
James Wilks, jun. - - - - -	10	460
H. H. Williams - - - - -	2	92
Ann Williams - - - - - -	19	874
T. P. Williams - - - - -	99	4,554
Nath'l Williams. - - - - -	10	460
C. A. Williamson, 34 half - - -	155	7,130
Thos. Wilson - - - - - -	18	828
James Wilson, (in trust) - - -	2	92
Ab'm Worthington - - - - -	15	690
Wyeth & Norris - - - - -	5	230
Sarah M. Yundt - - - - -	43	1,978

The foregoing is a correct list of all the non-resident and resident stockholders in the Union Bank of Maryland, commencing with William Armour, and ending with *Jacob* Yundt, inclusive, with the number of shares of stock, as valued and assessed and returned to the Appeal Tax Court; which valuation and assessment the said Appeal Tax Court *Court* confirmed, upon the ground that the 1st and 16th section of the act first recited provides for valuing and assessing the capital stock of banking and other private corporations owned by resident and non-resident stockholders; from which decision, G. L. Dulaney and J. Meredith appealed in the words to be found in document marked B.

The foregoing is a true copy taken from the journal of the proceedings of the Appeal Tax Court.

E. E.

GEO. MYERS,
JOSEPH BROWN,
JNO. B. SEIDENSTRICKER,
Appeal Tax Court.

BALTIMORE, 23*d Nov.*, 1841.

The following is a list of the real estate held by the Union Bank of Maryland in the city of Baltimore, as valued and assessed by the assessors, and returned to the Appeal Tax Court, which assessment and valuation was confirmed by the Appeal Tax Court on the ground that the 1st section of the act before recited requires an assessment of all property, real and personal, in this State, subject, however, to exceptions, which exceptions do not extend to the property, real or personal, belonging to any bank; from which decision *W.* L. Dulaney and J. Meredith, esqrs., atty's for said [ ] appealed.

List of property.

Lot 75 feet, E. side Forrest street, by 75 deep, a 62½ 4	$586
Lot 75 feet, West side York avenue, 75 deep, a 75 -	703
Lot 40 feet, S. side E. Lombard st., by 100 deep, a $2	1,000
Lot 47 feet, S. side E. Pratt st., 54 deep, a $3 -	1,762
Improvements, 3 two-story brick dwellings - -	2,700
Lot 18 feet, S. side E. Pratt st., 27 deep, a $1 50 -	337
Improvements, two-story brick dwelling, with basement	350
Lot 50 feet, S. E. cor. N. Charles and Chase st., 150 ft. deep, a $1 - - - - - -	625
Improvement, two-story brick dwelling, with basement	2,000
Lot 112 feet, N. Charles st. and Fayette, 114 ft. deep, a $14 - - - - - - -	19,600
Improvements, brick banking house - - -	25,000
Furniture and fixtures - - - - -	1,800
Lot 76 feet, S. side Baltimore st., 176 feet deep, a $6	5,700
Lot 33 feet, N. side Baltimore st., 166 feet deep, a $22	9,075
Improvement, three-story b. dwelling, b. b. b. and stable	6,500
Lot 58 feet, S. side Saratoga st., 110 deep, a $1 50 -	1,088
Lot 64 feet, Fayette st., 176 deep, a - - -	600
Improvements, 2 one-story frame dwellings - -	100
Lot 25 feet, S. side of Fayette street, 90 feet deep, a $2	625
Lot 74 feet, N. side Park Lane, 176 deep a 75 -	694
Lot assessed to J. W. McCollough and transferred to bank, lot 32 feet, S. side Baltimore st., 172 deep, a $7	2,800
Improvements, 3 s. brick dwelling - - -	8,000

The whole of the foregoing is a correct copy taken from the journal of the proceedings of the Appeal Tax Court.

E. E.

GEO. MYERS,
JOSEPH BROWN,
JNO. B. SEIDENSTRICKER,
Appeal Tax Court.

BALTIMORE, *Nov.* 23*d*, 1841.

The documents A and B, referred to in the preceding record, are as follows, to wit:

A—Foreign stockholders of the old banks.

Richard H. Bayard, a citizen of Delaware, objects to the assessment laid upon ——— shares of the capital stock of the Bank of Baltimore, standing in his name upon the books of said bank, because the act of the General Assembly of Maryland, passed on the 1st of April, 1841, entitled "An act for the general valuation and assessment of property in this State, and to provide a tax to pay the debts of the State," so far as it imposes a tax to be levied and collected upon the capital stock of the Bank of Baltimore, in the hands of the stockholders thereof, is a law impairing the obligation

of contracts, and therefore unconstitutional and void, and that the same is also against the bill of rights.

G. L. DULANEY,
J. MEREDITH,
Attorneys for Appellants.

B—The new banks, except the Franklin and Chesapeake.

Jonathan Meredith objects to the assessment laid upon 81 shares of the capital stock of the Merchants' Bank of Baltimore, standing in his name upon the books of said bank, because the act of [the] General Assembly of Maryland, passed on the 1st April, 1841, entitled "An act for the general valuation and assessment of property in this State, and to provide a tax to pay the debts of the State," so far as it imposes a tax to be levied and collected upon the capital stock of the Merchants' Bank of Baltimore, in the hands of the stockholders thereof, is a law impairing the obligation of contracts, and is, therefore, unconstitutional and void; and if the said law should not be held to impair the obligations of the contract of the State with said bank, yet if it should have that effect in the contracts of the State with the banks chartered in the city of Baltimore, prior to the year 1830, then according to the true construction of the said act of 1841, it does not apply to the Merchants' Bank, it not being the design of that act to impose unequal burthens upon the stockholders of the different banks in the city of Baltimore, but that they should all be equally taxed.

G. L. DULANEY,
J. MEREDITH,
Attorneys for Appellants.

Apply the same objections as above to the valuation and assessment of the real and personal property of the Union Bank, and of the stock held in its own name.

And now come into the court of appeals here as well the said Samuel Gordon, by his attorneys, Grafton L. Dulaney and Jonathan Meredith, as the said the "Appeal Tax Court" (directed by law to be made appellee in the event of appeal by a party assessed under the act of the General Assembly aforesaid,) by J. Nevitt Steele, Albert Constable, and Benjamin C. Howard, its attorneys; and thereupon, on motion of the said the Appeal Tax Court, by its attorneys aforesaid, it is ruled by the court here that the said Samuel Gordon assign the errors in the record of proceedings aforesaid, or in the giving the judgment aforesaid, so as aforesaid brought before the court of appeals here for correcting errors supposed to be therein, or judgment by the court of appeals here will be entered against him in default thereof; and the said Samuel Gordon, by his attorneys aforesaid, says, that in the record of proceedings aforesaid, and also in the giving of judgment aforesaid, there is manifest error in this, to wit: that by the record aforesaid

it appears that the judgment aforesaid, in the plea aforesaid given, was given for the confirmation of the assessment and valuation aforesaid against the said Samuel Gordon, when by the law of the land that judgment ought to have been given for the said Samuel Gordon; therefore, in that there is manifest error, and he prays that the judgment aforesaid, for that error and others being in the record of proceedings aforesaid, may be reversed, annulled, and held entirely as void, and that he, the said Samuel Gordon, may be restored to all things which he has lost by occasion of the said judgment, and that the said the Appeal Tax Court may rejoin to the errors aforesaid, and so forth. And thereupon, it is ruled by the court of appeals here, that the said the Appeal Tax Court join in the errors by the said Samuel Gordon above assigned in the record of proceedings aforesaid, or judgment by the court of appeals here will be rendered against it in default thereof. And the said the Appeal Tax Court, by its attorney aforesaid, says, there is no error in the record of proceedings aforesaid, nor in the giving of the judgment aforesaid, and prays that the court of appeals here will proceed to the examination, as well of the record of proceedings aforesaid, as of the matters aforesaid, by the said Samuel Gordon, above for error assigned, and that the said judgment may be in all things affirmed, and so forth. And the said Samuel Gordon, and the said the Appeal Tax Court, by their attorneys aforesaid, file here in court an agreement and statement of facts and points, of the tenor and in the words following, to wit:

BANKS IN THE CITY OF BALTIMORE, and Stockholders,
vs.
THE APPEAL TAX COURT for the city of Baltimore.

In the court of appeals, December term, 1841, it is agreed that the appellant banks, to wit: "The Union Bank of Maryland," "The Bank of Baltimore," "The Mechanics' Bank of Baltimore," "The Commercial and Farmers' Bank of Baltimore," "The Marine Bank of Baltimore," and "The Farmers and Merchants' Bank of Baltimore," commonly called the old banks, were chartered previous to the year 1821; and that the new banks, to wit: "The Merchants' Bank of Baltimore," "The Farmers and Planters' Bank of Baltimore," "The Citizens' Bank of Baltimore," and "The Western Bank of Baltimore," were chartered since the year 1830; the respective periods of the incorporation of all the aforegoing banks appearing by reference to their charters.

It is admitted that the old banks have duly accepted and complied with the terms and conditions of the act of 1821, chap. 131; the manner of which acceptance appears by the paper marked A, herewith filed; and have also accepted and complied with the provisions of the act of 1834, chap. 274; and it is also admitted, that taxes have always, since the incorporation of said banks, been levied and assessed upon their real and personal property, in all

the cities and counties of this State, in the same manner as upon property of the same kind belonging to individuals, and that said taxes have always been paid by said banks up to this time. And it is further admitted, that said banks did not, at the time of the enactment of the act of 1841, ch. 23, nor have they at any time since, paid or redeemed their notes or other obligations in specie.

J. MEREDITH,
G. L. DULANEY, *for Appellants.*
B. C. HOWARD,
A. CONSTABLE,
J. N. STEELE, *for Appellees.*

Upon the above statement of facts, the appellants will contend:

1st. That the old banks having accepted of, and complied with, the terms and conditions of the act of 1821, chapter 131, a contract was created by the 11th section thereof, on the part of the *the* State, "not to impose any further tax or burden" upon said banks during the continuance of their charters under the 8th section of said act, and that this exemption from taxation extends to all the property of said banks, real and personal.

2d. That the 1st and 45th sections of the assessment act of 1841, chapter 23, does impose upon the old banks a further tax and burden in violation of the said contract, and is therefore void, as against the provisions of the Constitution of the United States.

3d. That if the said assessment law, so far as it imposes a further tax upon the old banks, should be declared void, for the reason aforesaid, then the said act of 1841 is equally invalid, so far as it imposes an additional tax upon the new banks, as it thereby deprives the new banks of the immunity from further taxation granted to them by the 1st section of the act of 1835, chapter 142, which immunity from further taxation is itself a franchise, and when once granted, cannot again be taken away. But if it could, the appellants will further contend, that according to the true construction of the said acts of 1841 and 1835, it was not the design of the legislature to burden the new banks with any additional tax, which would not equally apply to the old ones.

4th. That the imposition of a new tax of 20 cents on every one hundred dollars worth of property, upon both the new and old banks, in addition to the tax heretofore paid by them, is unequal and oppressive, and in violation of the 13th section of the bill of rights.

5th. That the taxation of the stock of foreign or non-resident stockholders of said banks, is against the bill of rights, and therefore void.

G. L. DULANEY, *Attorney for Appellants.*

And, upon the above statements of facts, the counsel for the State on behalf of the appellee will contend:

1st. That at the time of passing the general assessment law of 1841, there was no contract existing between the State and the banks, or any of them, or the stockholders therein, or any of them, by which any of the banks or stockholders can claim an exemption from the taxation imposed upon them by the said act of 1841.

2d. That the contract between the State and the old banks, if there be any contract, extends only to an exemption from further "taxes or burthens" of the corporate privileges of banking; and does not exempt the property, either real or personal, of said banks, or the individual stockholders therein.

3d. That, even if the contract should be construed to exempt the real and personal property of the old banks, and the property of the stockholders therein, yet such exemption does not extend to the new banks, or those chartered since 1830; and, moreover, that the power of revocation, in certain cases in these charters, reserves to the State the power of passing the general assessment law.

4th. That the imposition of a tax of 20 cents upon every one hundred dollars' worth of property, upon both the old and new banks, under the said assessment law, is neither unequal nor oppressive, nor in violation of the bill of rights.

5th. That taxation upon property within this State, wherever the owners may reside, is not against the bill of rights.

B. C. HOWARD,
A. CONSTABLE,
J. N. STEELE,
for Appellees.

Whereupon, as well the record and proceedings aforesaid, and the judgment given in form aforesaid, as the matters aforesaid by the said Samuel Gordon above for error assigned, being seen, and by the court of appeals here fully understood, and mature deliberation thereupon had—for that it appears to the court of appeals here, that there is no error in the record of proceedings aforesaid, nor in the giving of the judgment aforesaid: "therefore, it is considered by the court of appeals here, that the judgment aforesaid, given in form aforesaid, be in all things affirmed, and stand in full force and effect—the said causes for error above assigned and alleged in any wise notwithstanding."

Test: RICHARD W. GILL, *Clerk.*

Afterwards, to wit, on the twelfth day of December, in the year of our Lord one thousand eight hundred and forty-two, the aforesaid Samuel Gordon, by his attorneys aforesaid, produced to the court of appeals here the writ of the United States for the correcting of errors, of and upon the premises, commanding the record and proceedings of the judgment last aforesaid, so as aforesaid rendered, with all things concerning the same, to be transmitted to the Supreme Court of the United States—which said writ of error follows in these words, to wit:

THE UNITED STATES OF AMERICA, *ss:*

To the judges of the court of appeals for the Western shore of Maryland.

[L. S.] Because in the record and proceedings, also in the rendition of the judgment of a plea which is in the said court,